INFORMATION BULLETIN

2005-2

February 16, 2005

Application of the specific tax on lodging in the Montérégie tourist region

This information bulletin is to make public the application of the specific tax on lodging of $2 per overnight stay in the Montérégie tourist region. The specific tax will apply in this region as of May 1, 2005, pursuant to a request submitted by the Association touristique régionale de la Montérégie.

For information concerning this information bulletin, contact the Secteur du droit fiscal et de la fiscalité at (418) 691-2236.

The French and English versions of this bulletin are available on the ministère des Finances website at : www.finances.gouv.qc.ca

Paper copies are also available, on request, from the Direction des communications, at (418) 528-9323.

Finances Québec

Application of the specific tax on lodging in the Montérégie tourist region

The government has set up a tourist partnership fund to strengthen and sustain tourist promotion and development in Québec. The fund is financed in part by a specific tax on lodging of $2 per overnight stay which, since April 1, 1997, can be applied to each sleeping-accommodation unit rented in a sleeping-accommodation establishment located in a Québec tourist region which requests the government accordingly through its regional tourist association (RTA).

The revenue generated by this tax, after deducting the costs of its administration, are remitted to the participating regions and the amounts thus remitted are used in accordance with the terms and conditions agreed to in a memorandum of understanding between Tourisme Québec and the RTAs of these participating regions. Currently, the tax is applicable in fourteen of the twenty Québec tourist regions, namely Montréal, Laval, Québec, Charlevoix, Outaouais, Saguenay–Lac-Saint-Jean, Cantons-de-l'Est, Chaudière-Appalaches, Centre-du-Québec, Gaspésie, Bas-Saint-Laurent, Lanaudière, Mauricie and Abitibi-Témiscamingue tourist regions.

Following requests submitted by the RTA of Montérégie, the specific tax on lodging will also apply in the Montérégie tourist region as of May 1, 2005

Accordingly, the tax will be applicable regarding any sleeping-accommodation unit rented in a sleeping-accommodation establishment located in the Montérégie tourist region, when the sleeping-accommodation unit is billed by the operator of the establishment after April 30, 2005 for occupation after that date.

However, the operator of a sleeping-accommodation establishment will not have to pre-collect the tax in respect of sleeping-accommodation units billed to a travel intermediary when the price of these units has been set under an agreement reached before May 1, 2005 between the operator of the establishment and the travel intermediary, and occupation by tourist customers takes place between April 30, 2005 and February 1, 2006.

The territorial entities included in the Montérégie tourist region are listed in the appendix.

APPENDIX

MONTÉRÉGIE TOURISM REGION

	Geographic code
— Acton Vale	48028
— Akwesasne	69802
— Ange-Gardien	55008
— Beauharnois	70022
— Beloeil	57040
— Béthanie	48005
— Calixa-Lavallée	59030
— Candiac	67020
— Carignan	57010
— Chambly	57005
— Châteauguay	67050
— Contrecoeur	59035
— Coteau-du-Lac	71040
— Delson	67025
— Dundee	69075
— Elgin	69050
— Franklin	69010
— Godmanchester	69060
— Havelock	69005
— Hemmingford	68010
— Hemmingford	68015
— Henryville	56042
— Hinchinbrooke	69045
— Howich	69025
— Hudson	71100
— Huntingdon	69055
— Kahnawake	67802
— Lacolle	56023

MONTÉRÉGIE TOURISM REGION

		Geographic code
—	La Prairie	67015
—	La Présentation	54035
—	Léry	67055
—	Les Cèdres	71050
—	Les Coteaux	71033
—	L'Île-Cadieux	71095
—	L'Île-Perrot	71060
—	Longueuil	58227
—	Marieville	55048
—	Massueville	53010
—	McMasterville	57025
—	Mercier	67045
—	Mont-Saint-Grégoire	56097
—	Mont-Saint-Hilaire	57035
—	Napierville	68030
—	Notre-Dame-de-l'Île-Perrot	71065
—	Noyan	56015
—	Ormstown	69037
—	Otterburn Park	57030
—	Pincourt	71070
—	Pointe-des-Cascades	71055
—	Pointe-Fortune	71140
—	Richelieu	55057
—	Rigaud	71133
—	Rivière-Beaudette	71005
—	Rougemont	55037
—	Roxton	48015
—	Roxton Falls	48010
—	Saint-Aimé	53015
—	Saint-Alexandre	56055

MONTÉRÉGIE TOURISM REGION

	Geographic code
— Saint-Amable	59015
— Saint-Anicet	69070
— Saint-Antoine-sur-Richelieu	57075
— Saint-Barnabé-Sud	54105
— Saint-Basile-le-Grand	57020
— Saint-Bernard-de-Lacolle	68005
— Saint-Bernard-de-Michaudville	54115
— Saint-Blaise-sur-Richelieu	56065
— Saint-Césaire	55023
— Saint-Charles-sur-Richelieu	57057
— Saint-Chrysostome	69017
— Saint-Clet	71045
— Saint-Constant	67035
— Saint-Cyprien-de-Napierville	68035
— Saint-Damase	54017
— Saint-David	53005
— Saint-Denis-sur-Richelieu	57068
— Saint-Dominique	54060
— Saint-Edouard	68045
— Saint-Étienne-de-Beauharnois	70030
— Saint-Georges-de-Clarenceville	56010
— Saint-Gérard-Majella	53085
— Saint-Hugues	54100
— Saint-Hyacinthe	54048
— Saint-Isidore	67040
— Saint-Jacques-le-Mineur	68040
— Saint-Jean-Baptiste	57033
— Saint-Jean-sur-Richelieu	56083
— Saint-Joseph-de-Sorel	53050
— Saint-Jude	54110

MONTÉRÉGIE TOURISM REGION

	Geographic code
— Saint-Lazare	71105
— Saint-Liboire	54072
— Saint-Louis	54120
— Saint-Louis-de-Gonzague	70035
— Saint-Marcel-de-Richelieu	54125
— Saint-Marc-sur-Richelieu	57050
— Saint-Mathias-sur-Richelieu	55065
— Saint-Mathieu	67005
— Saint-Mathieu-de-Beloeil	57045
— Saint-Michel	68050
— Saint-Nazaire-d'Acton	48050
— Saint-Ours	53032
— Saint-Patrice-de-Sherrington	68025
— Saint-Paul-d'Abbotsford	55015
— Saint-Paul-de-l'Île-aux-Noix	56035
— Saint-Philippe	67010
— Saint-Pie	54008
— Saint-Polycarpe	71020
— Saint-Rémi	68055
— Saint-Robert	53020
— Saint-Roch-de-Richelieu	53040
— Saint-Sébastien	56050
— Saint-Simon	54090
— Saint-Stanislas-de-Kostka	70040
— Saint-Télesphore	71015
— Saint-Théodore-d'Acton	48045
— Saint-Urbain-Premier	70005
— Saint-Valentin	56030
— Saint-Valérien-de-Milton	54065
— Saint-Zotique	71025

MONTÉRÉGIE TOURISM REGION

	Geographic code
— Sainte-Angèle-de-Monnoir	55030
— Sainte-Anne-de-Sabrevois	56060
— Sainte-Anne-de-Sorel	53065
— Sainte-Barbe	69065
— Sainte-Brigide-d'Iberville	56105
— Sainte-Catherine	67030
— Sainte-Christine	48020
— Sainte-Clotilde-de-Châteauguay	68020
— Sainte-Hélène-de-Bagot	54095
— Sainte-Julie	59010
— Sainte-Justine-de-Newton	71115
— Sainte-Madeleine	54025
— Sainte-Marie-Madeleine	54030
— Sainte-Marthe	71110
— Sainte-Martine	70012
— Sainte-Victoire-de-Sorel	53025
— Salaberry-de-Valleyfield	70052
— Sorel-Tracy	53052
— Terrasse-Vaudreuil	71075
— Très-Saint-Rédempteur	71125
— Très-Saint-Sacrement	69030
— Upton	48038
— Varennes	59020
— Vaudreuil-Dorion	71083
— Vaudreuil-sur-le-Lac	71090
— Venise-en-Québec	56005
— Verchères	59025
— Yamaska	53072